Republic of the Philippines
Department of Education
REGION X
SCHOOLS DIVISION OF MISAMIS ORIENTAL

Office of the Schools Division Superintendent **17 OCTOBER 2022**

DIVISION MEMORANDUM
No. 606 , s. 2022

AMENDMENT TO DIVISION MEMORANDUM NO. 193, S. 2021
ACCOUNTING OF SEMI-EXPENDABLE PROPERTIES
PROCURED BY THE SCHOOLS

To: **ADMINISTRATIVE ASSISTANT II**
ADMINISTRATIVE ASSISTANT III
ADMINISTRATIVE OFFICER II
DISTRICT BOOKEEPERS
DISTRICT PROPERTY CUSTODIANS

1. In consonance to COA Circular 2022-004, this Office issues amendment to Paragraph 2 and 3.C of Division Memorandum No. 193, S. 2021 Accounting of Semi-Expendable Properties Procured by the Schools.

2. Paragraph 2 and 3.C of DM No. 193, S. 2021 are amended as follows:

   2. All semi-expendable properties are tangible items **below** the capitalization threshold of **Php 50,000.00**. The following semi-expendable properties may apply to the type of asset being procured through MOOE:

ACCOUNT TITLES and CODES

1	**04**	**05**		**Semi-Expendable Machinery and Equipment**
1	04	05	010	Semi-Expendable Machinery
1	04	05	020	Semi-Expendable Office Equipment
1	04	05	030	Semi-Expendable Information and Communication Technology Equipment
1	04	05	040	Semi-Expendable Agricultural and Forestry Equipment
1	04	05	050	Semi-Expendable Marine and Fishery Equipment
1	04	05	060	Semi-Expendable Airport Equipment
1	04	05	070	Semi-Expendable Communication Equipment
1	04	05	080	Semi-Expendable Disaster Response and Rescue Equipment
1	04	05	090	Semi-Expendable Military, Police and Security Equipment
1	04	05	100	Semi-Expendable Medical Equipment
1	04	05	110	Semi-Expendable Printing Equipment
1	04	05	120	Semi-Expendable Sports Equipment
1	04	05	130	Semi-Expendable Technical and Scientific Equipment
1	04	05	140	Semi-Expendable Construction and Heavy Equipment
1	04	05	150	Semi-Expendable Gaming Equipment
1	04	05	190	Semi-Expendable Other Machinery and Equipment
1	**04**	**06**		**Semi-Expendable Furniture and Fixtures**
1	04	06	010	Semi-Expendable Furniture and Fixtures
1	04	06	020	Semi-Expendable Books

3.c) All School Property Custodians must submit the following documents to the District Property Custodians:

i. Inventory Custodian Slip (ICS)
   a. ICS for Low-Valued Semi-Expendable Properties (**SPLV**) – cost of each item is Php 5,000.00 or less.
   b. ICS for High-Valued Semi-Expendable Properties (**SPHV**) – cost of each item is more than P5,000.00 but less than Php 50,000.00
ii. Inspection and Acceptance Report (IAR)
iii. Photocopy of Delivery Receipt (DR)

District Property Custodians shall have a monthly consolidation of the Semi-Expendable Properties and submit to the Division Supply and Property unit at the end of each month.

Moreover, the School/District Bookkeepers shall require the same documents, all original copy and stamped 'received by" the District Property Custodian, as part of School's MOOE Liquidation. This shall ensure that the recording of balances for each kind of semi-expendable properties are being maintained and reconciled between the two units. It shall take effect starting April 2021 MOOE liquidation.

All Personnel In-Charge in checking MOOE liquidation on the school level/district level shall ensure that Inventory Custodian Slip (ICS), Inspection and Acceptance Report (IAR) and Photocopy of Delivery Receipt (DR) pertaining to Semi-Expendable properties procured by the schools shall have **duly signed acknowledgement receipt by the District Property Custodian.**

3. Attached herewith is the copy of Division Memorandum No. 193, S. 2021.

4. All other provisions stated in Division Memorandum No. 193, S. 2021 shall remain effective unless otherwise amended.

5. For guidance and strict compliance.

JONATHAN S. DELA PEÑA, PhD, CESO V
Schools Division Superintendent

/egpc

Republic of the Philippines
Department of Education
REGION X
SCHOOLS DIVISION OF MISAMIS ORIENTAL

Office of the Schools Division Superintendent

16 APRIL 2021

DIVISION MEMORANDUM
No. 193 **, s. 2021**

ACCOUNTING OF SEMI-EXPENDABLE PROPERTIES PROCURED BY THE SCHOOLS

To: **ALL SCHOOL HEADS**
ALL SCHOOL and DISTRICT PROPERTY CUSTODIANS
ALL SCHOOL ADMINISTRATIVE ASSISTANTS II & III
ALL SCHOOL INSPECTORATE TEAM
ALL SCHOOL BIDS AND AWARDS COMMITTEE
This Division

1. Pursuant to the Audit Observation Memorandum No. 2021-017 (2020) *"The balance of Inventory accounts of the Division of Misamis Oriental xxxxx could not be ascertained due to: (a) xxxx; (b) xxxx; (c) xxxx; (d) xxxx; (e) long unissued semi-expendable properties; (f) non-compliance on accounting for semi-expendable properties; and (g) xxxx all contrary to COA Circular No. 2015-007 thereby affecting the reliability and fair presentation of Inventory in the financial statements"*, this Office issues guidelines on the accountability over the procured semi-expendable properties by the school.

2. All semi-expendable properties are tangible items below the capitalization threshold of Php 15,000.00 (Sec.10 of GAM). The following semi-expendable properties may apply to the type of asset being procured through MOOE:

ACCOUNT TITLES and CODES

1	**04**	**05**		**Semi-Expendable Machinery and Equipment**
1	04	05	010	Semi-Expendable Machinery
1	04	05	020	Semi-Expendable Office Equipment
1	04	05	030	Semi-Expendable Information and Communication Technology Equipment
1	04	05	040	Semi-Expendable Agricultural and Forestry Equipment
1	04	05	050	Semi-Expendable Marine and Fishery Equipment
1	04	05	060	Semi-Expendable Airport Equipment
1	04	05	070	Semi-Expendable Communication Equipment
1	04	05	080	Semi-Expendable Disaster Response and Rescue Equipment
1	04	05	090	Semi-Expendable Military, Police and Security Equipment
1	04	05	100	Semi-Expendable Medical Equipment
1	04	05	110	Semi-Expendable Printing Equipment
1	04	05	120	Semi-Expendable Sports Equipment
1	04	05	130	Semi-Expendable Technical and Scientific Equipment
1	04	05	140	Semi-Expendable Construction and Heavy Equipment
1	04	05	150	Semi-Expendable Gaming Equipment
1	04	05	190	Semi-Expendable Other Machinery and Equipment
1	**04**	**06**		**Semi-Expendable Furniture, Fixtures and Books**
1	04	06	010	Semi-Expendable Furniture and Fixtures
1	04	06	020	Semi-Expendable Books

Address: Del Pilar corner Velez Street, Brgy. 29, Cagayan de Oro City 9000
Telephone Nos.: (088) 881-3094 | Text: 0917-8992245 (Globe)
Website: www.deped.misor.net | Email: misamis.oriental@deped.gov.ph

3. In adherence to the COA recommendations and the reconciliation on balance of Inventory accounts between the Accounting Unit and the Supply & Property Unit, all School Heads and other personnel concerned are required to abide by the following protocols on the acquisition of semi-expendable properties through School's MOOE:

   a) Prepare Inventory Custodian Slip (ICS) signed by the School Property Custodian and the Recipient or End-User. This is to establish accountability over them. Accountability shall be extinguished upon return of the item to the Property and Supply Division/Unit or in case of loss, upon approval of the relief from property accountability.

   b) Prepare Inspection and Acceptance Report (IAR) signed by the School Inspectorate Team and School Property Custodian. Inspection and verification of items shall be based on the Delivery Receipt (DR) and approved PO. This is to guarantee thorough compliance of deliveries with technical specifications, quality standards, and contract requirements.

   c) All School Property Custodians must submit the following documents to the District Property Custodians:
      i) Inventory Custodian Slip (ICS)
      ii) Inspection and Acceptance Report (IAR)
      iii) Photocopy of Delivery Receipt (DR)

      District Property Custodians shall have a monthly consolidation of the Semi-Expendable Properties and submit to the Division Supply and Property unit at the end of each month.

      Moreover, the School/District Bookkeepers shall require the same documents, all original copy and stamped "received by" the District Property Custodian, as part of School's MOOE Liquidation. This shall ensure that the recording of balances for each kind of semi-expendable properties are being maintained and reconciled between the two units. It shall take effect starting April 2021 MOOE liquidation.

   d) All School Property Custodians shall immediately record the semi-expendable properties to the Stock Card and Inventory Report. The said items shall cause an update to ROX Inventory Management System and to the Report of Physical Count of Inventories.

4. For guidance and strict compliance.

JONATHAN S. DELA PEÑA, PhD, CESO V
Schools Division Superintendent